

COUNTY OF CHESTERFIELD, VIRGINIA
Trust and Agency Funds
Combining Balance Sheet
June 30, 2001

	Nonexpendable		Pension Trust		Agency					
	Trust		County							
	T.F. Jeffress Memorial	M.W. Burnett Memorial	County Supplemental Retirement System	Greater Richmond Convention Center Authority	Special Welfare	Police Safekeeping	Inmate Trust	Jail Canteen	Total	
ASSETS										
Cash and cash equivalents	\$ 11,712	\$ 1,045	\$ -	\$ 25,766,367	\$ 176,108	\$ 28,191	\$ 15,599	\$ 143,553	\$ 26,142,575	
Investments	-	-	-	27,245,444	-	-	-	-	27,245,444	
Accounts receivable	-	-	-	-	2,157	-	-	-	2,157	
Interest receivable	82	4	-	281,943	-	-	-	-	282,029	
Inventories	-	-	-	-	-	-	-	8,809	8,809	
Restricted assets:										
Cash, cash equivalents and investments with trustees	-	-	10,532,676	32,707,575	-	-	-	-	43,240,251	
Interest receivable	-	-	99,174	469,009	-	-	-	-	568,183	
Total assets	<u>\$ 11,794</u>	<u>\$ 1,049</u>	<u>\$ 10,631,850</u>	<u>\$ 86,470,338</u>	<u>\$ 178,265</u>	<u>\$ 28,191</u>	<u>\$ 15,599</u>	<u>\$ 152,362</u>	<u>\$ 97,489,448</u>	
LIABILITIES AND FUND BALANCES										
Liabilities:										
Amounts held for others	\$ -	\$ -	\$ -	\$ 53,293,754	\$ 178,265	\$ 28,191	\$ 15,599	\$ 152,362	\$ 53,668,171	
Liabilities payable from restricted assets:										
Amounts held for Authority	-	-	-	33,176,584	-	-	-	-	33,176,584	
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,470,338</u>	<u>178,265</u>	<u>28,191</u>	<u>15,599</u>	<u>152,362</u>	<u>86,844,755</u>	
Fund balances:										
Reserved for employees' pension benefits	-	-	10,631,850	-	-	-	-	-	10,631,850	
Reserved for specific programs	11,794	1,049	-	-	-	-	-	-	12,843	
Total reserved fund balances	<u>11,794</u>	<u>1,049</u>	<u>10,631,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,644,693</u>	
Total liabilities and fund balances	<u>\$ 11,794</u>	<u>\$ 1,049</u>	<u>\$ 10,631,850</u>	<u>\$ 86,470,338</u>	<u>\$ 178,265</u>	<u>\$ 28,191</u>	<u>\$ 15,599</u>	<u>\$ 152,362</u>	<u>\$ 97,489,448</u>	

A schedule of funding progress for the Pension Trust Fund is presented on page 59.

The accompanying notes are an integral part of the financial statements.